
By: **Delegates Moe, Frush, Gaines, Healey, and Menes**
Introduced and read first time: January 24, 2003
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Vehicle Laws - For-Rent Vehicles - Rental Fee**

3 FOR the purpose of requiring a person who rents a motor vehicle to another to pay a
4 certain fee and to file a return with the Comptroller at certain times; requiring
5 that the fee be separately stated on the rental agreement; providing that the fee
6 is not subject to a certain tax; requiring the Comptroller to forward the fees
7 collected under this Act to the Transportation Trust Fund; providing that certain
8 tax collection procedures govern the administration, collection, and enforcement
9 of the fee; requiring the Comptroller to administer, collect, and enforce the fee;
10 authorizing the Comptroller to adopt certain regulations; and generally relating
11 to requiring a person who rents a motor vehicle to another to pay a certain fee to
12 be forwarded to the Transportation Trust Fund.

13 BY adding to
14 Article - Transportation
15 Section 18-108
16 Annotated Code of Maryland
17 (2002 Replacement Volume)

18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
19 MARYLAND, That the Laws of Maryland read as follows:

20 **Article - Transportation**

21 18-108.

22 (A) A PERSON WHO RENTS A MOTOR VEHICLE TO ANOTHER SHALL PAY A \$3
23 FEE FOR EACH MOTOR VEHICLE RENTED.

24 (B) A PERSON REQUIRED TO PAY THE FEE IMPOSED UNDER SUBSECTION (A)
25 OF THIS SECTION SHALL COMPLETE, UNDER OATH, AND FILE A RETURN WITH THE
26 COMPTROLLER:

27 (1) ON OR BEFORE THE 21ST DAY OF THE MONTH THAT FOLLOWS THE
28 MONTH IN WHICH THE TRANSACTION OCCURRED; AND

1 (2) FOR OTHER PERIODS AND ON OTHER DATES THAT THE
2 COMPTROLLER SPECIFIES BY REGULATION, INCLUDING PERIODS IN WHICH NO FEES
3 WERE DUE.

4 (C) THE FEE IMPOSED UNDER SUBSECTION (A) OF THIS SECTION:

5 (1) SHALL BE SEPARATELY STATED ON THE RENTAL AGREEMENT; AND

6 (2) IS NOT SUBJECT TO TAX UNDER TITLE 11 OF THE TAX - GENERAL
7 ARTICLE.

8 (D) AT THE END OF EACH QUARTER, THE COMPTROLLER SHALL FORWARD
9 ALL FEES COLLECTED UNDER THIS SECTION TO THE TRANSPORTATION TRUST FUND.

10 (E) EXCEPT TO THE EXTENT THEY ARE INCONSISTENT WITH THIS SECTION,
11 THE PROVISIONS OF TITLE 13 OF THE TAX - GENERAL ARTICLE APPLICABLE TO THE
12 SALES AND USE TAX SHALL GOVERN THE ADMINISTRATION, COLLECTION, AND
13 ENFORCEMENT OF THE FEE UNDER THIS SECTION.

14 (F) THE COMPTROLLER:

15 (1) SHALL ADMINISTER THE FEE IMPOSED UNDER THIS SECTION; AND

16 (2) MAY ADOPT REGULATIONS NECESSARY TO ADMINISTER, COLLECT,
17 AND ENFORCE THE FEE.

18 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
19 July 1, 2003.